

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
AND DEPARTMENT OF CHILD SERVICES

January 1, 2006 to December 31, 2006



FILED
09/05/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Director	William R. Hastings Debbie Dailey (Interim) Steve Adams	01-01-06 to 02-14-06 02-15-06 to 08-13-06 08-14-06 to 12-31-07
Secretary Family and Social Services Administration	Cheryl Sullivan Venita Moore (Interim) Mitch E. Roob Jr.	10-20-03 to 12-17-04 12-18-04 to 01-09-05 01-10-05 to 01-11-09
Director Department of Child Services	James W. Payne	01-10-05 to 01-11-09



STATE OF INDIANA

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TO: THE OFFICIALS OF THE LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN

We have audited the records of the Lawrence County Office of Family and Children for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Comprehensive Annual Report of the State of Indiana.

June 12, 2007

STATE BOARD OF ACCOUNTS

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
AUDIT RESULTS AND COMMENTS

ATTENDANCE REPORTS

In a test of 27 employee's attendance reports, 4 were not signed by the Supervisor.

After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. The review should be done prior to submission of payroll to the Auditor's Office. If a different procedure is needed, contact the State Board of Accounts for assistance and approval. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

RECEIPT ISSUANCE

Checks received in the Office of Family and Children were allowed to accumulate in the office safe and several receipts would be written at one time, instead of being issued at the time of collection. The audit of receipts indicated that receipts were only written on 15 days during the period of March 1, 2006 to April 30, 2007. On March 9, 2006, 28 receipts were written for a total of \$28,905.01.

Receipts should be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 3)

LAWRENCE COUNTY OFFICE OF FAMILY AND CHILDREN
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2007, with Nancy Henderson, Accounting Clerk; Cami Terry, Financial Case Management Supervisor; and Steve Adams, County Director. The officials concurred with our audit findings.

The contents of this report were also discussed on August 1, 2007, with Ross Jean, President of the County Council; and David Flinn, County Commissioner.